

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Vicki Bendig

(814)824-3400

Extn :4533

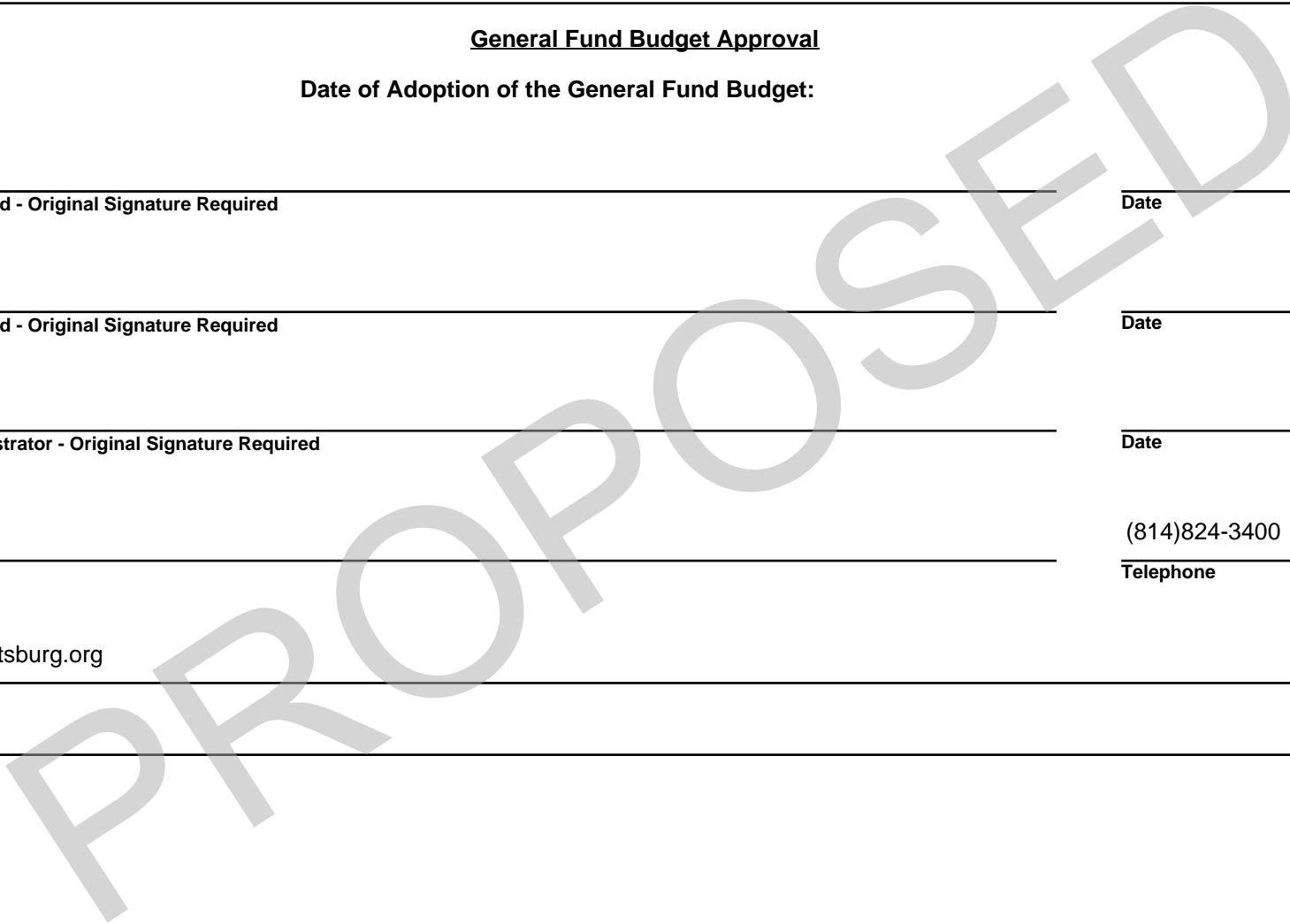
\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
vicki.bendig@wattsburg.org

\_\_\_\_\_  
Email Address



**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wattsburg Area SD	COUNTY : Erie	AUN : 105259703
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes  No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$25605308
Ending Unassigned Fund Balance	\$1997357
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.8%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Wattsburg Area SD	<b>County :</b> Erie	<b>AUN Number :</b> 105259703
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

PROPOSED

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1820	Act 511 Taxes: 6142 Rate has changed from previous year.  6142 Prior Year Rate: 5.00 6142 Current Year Rate:	Prior Year was recorded incorrectly. The district collects a Local Service Tax, not an Occupational Tax.
1840	Act 511 Taxes: 6143 Rate has changed from previous year.  6143 Prior Year Rate: 6143 Current Year Rate: 5.00	Prior Year was recorded incorrectly. The district collects a Local Service Tax, not an Occupational Tax.
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$15,000.00 . Provide a justification.	Tuition Reimbursement
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$15,000.00	Tuition Reimbursement
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Operating Contingency
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To be used in the event of an emergency or unforeseen mechanical failure repair or other increase in operating expenses, within School Board Policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed to future building renovation projects.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,306,743
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,997,357
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,304,100</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	12,783,461
7000 Revenue from State Sources	12,427,214
8000 Revenue from Federal Sources	394,633
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$25,605,308</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,909,408</u></b>



Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,438,645
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	10,670
6114 Payments in Lieu of Current Taxes - State / Local	7,006
6120 Current Per Capita Taxes, Section 679	29,025
6140 Current Act 511 Taxes - Flat Rate Assessments	40,775
6150 Current Act 511 Taxes - Proportional Assessments	1,180,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	374,800
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	29,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	331,103
6910 Rentals	15,000
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	11,937

**REVENUE FROM LOCAL SOURCES \$12,783,461**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	6,793,190
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,011,088
7311 Pupil Transportation Subsidy	1,008,716
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	541,211
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,128
7340 State Property Tax Reduction Allocation	463,396
7505 Ready to Learn Block Grant	193,185
7810 State Share of Social Security and Medicare Taxes	428,466
7820 State Share of Retirement Contributions	1,911,834

**REVENUE FROM STATE SOURCES \$12,427,214**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	219,028
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,845
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	56,760
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$394,633</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>25,605,308</b>
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PROPOSED

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,438,645
Amount of Tax Relief for Homestead Exclusions	<u>\$463,396</u>
Total Approx. Tax Revenue:	\$10,902,041
Approx. Tax Levy for Tax Rate Calculation:	\$11,615,308

	Erie	Total
<b>2018-19 Data</b>		
a. Assessed Value	\$585,055,580	\$585,055,580
b. Real Estate Mills	19.1858	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$550,142,197	\$550,142,197
d. Assessed Value	\$587,266,445	\$587,266,445
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$11,224,759	\$11,224,759
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$11,224,759	\$11,224,759
(f Total * g)		
i. Base Mills Subject to Index	19.1858	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.60408%	93.60408%
k. Tax Levy Needed	\$11,615,308	\$11,615,308
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>19.7786</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,615,308	\$11,615,308
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,151,912
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,438,645
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,438,645</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$463,396</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$10,902,041</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$11,615,308</b>

	Erie	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.7805	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,616,424	\$11,616,424
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,188.00	
Number of Homestead/Farmstead Properties	3284	3284
Median Assessed Value of Homestead Properties		\$132,885

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,438,645
Amount of Tax Relief for Homestead Exclusions	<u>\$463,396</u>
Total Approx. Tax Revenue:	\$10,902,041
Approx. Tax Levy for Tax Rate Calculation:	\$11,615,308

	Erie		Total
<hr/>			
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$463,396	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$463,396</b>



CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Erie	587,266,445	19.7786	11,615,308			93.60408%	
<b>Totals:</b>	<b>587,266,445</b>		<b>11,615,308</b>	463,396 =	11,151,912 X	93.60408% =	10,438,645

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		29,025
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	34,210
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 46,210 40,775**

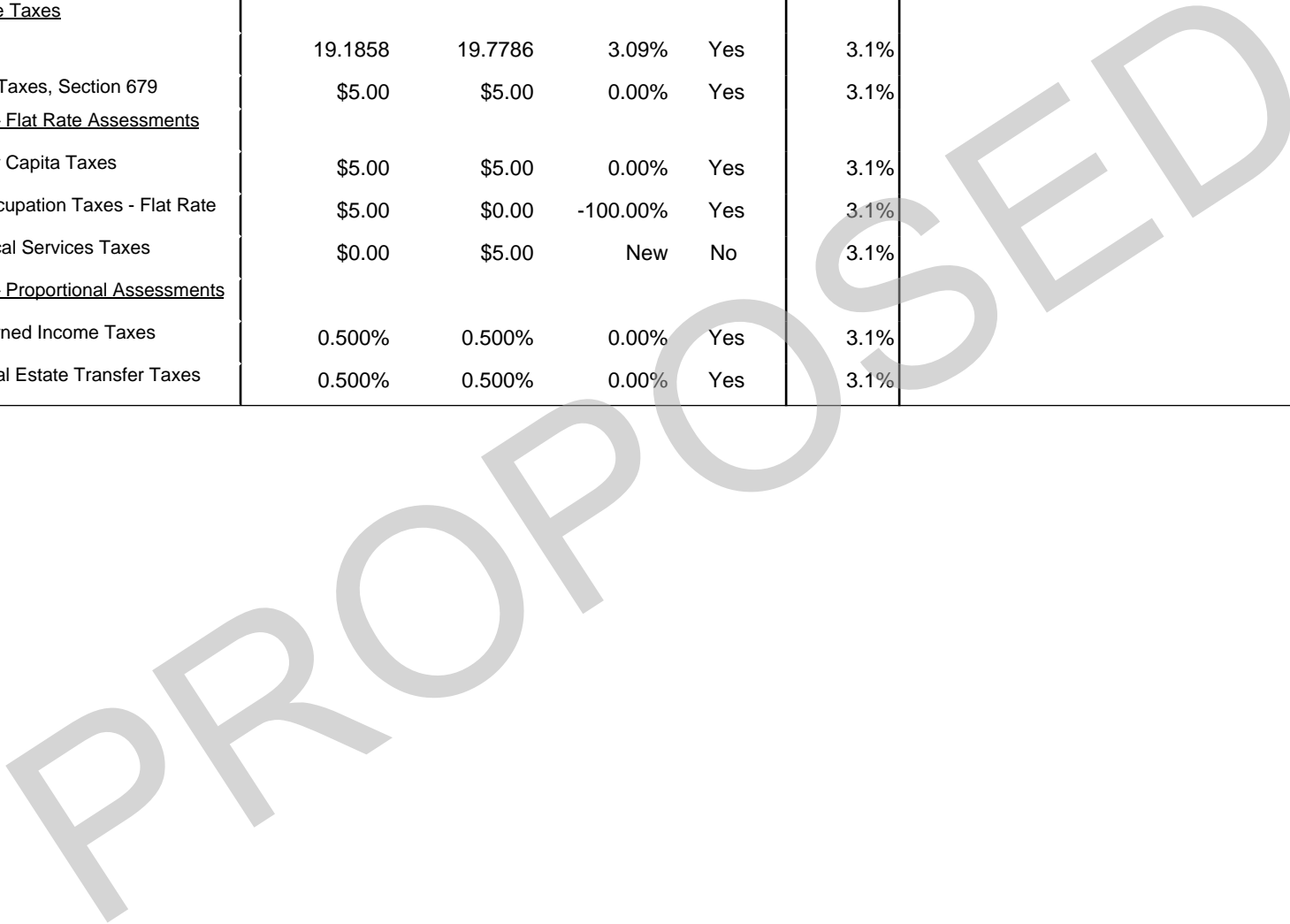
	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,100,000	1,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,180,000 1,180,000**

**Total Act 511, Current Taxes 1,220,775**

<b>Act 511 Tax Limit --&gt;</b>	<b>550,142,197 X</b>	<b>12</b>	<b>6,601,706</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index		2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Erie	19.1858	19.7786	3.09%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$0.00	-100.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$0.00	\$5.00	New	No	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				



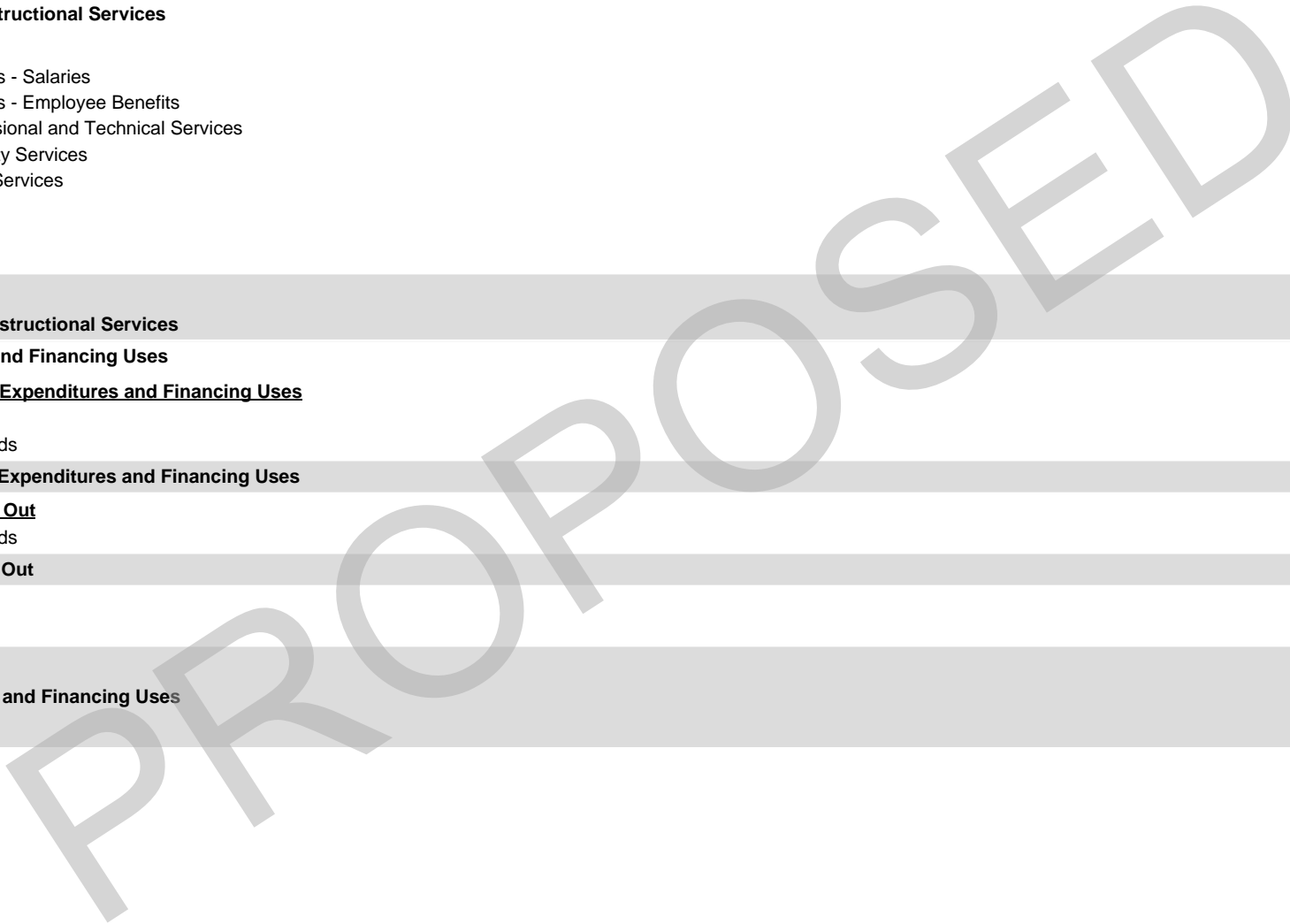
<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,403,332
1200 Special Programs - Elementary / Secondary	2,186,092
1300 Vocational Education	316,038
1400 Other Instructional Programs - Elementary / Secondary	382,138
<b>Total Instruction</b>	<b>\$12,287,600</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	831,448
2200 Support Services - Instructional Staff	1,313,443
2300 Support Services - Administration	2,018,627
2400 Support Services - Pupil Health	290,298
2500 Support Services - Business	499,233
2600 Operation and Maintenance of Plant Services	2,106,193
2700 Student Transportation Services	1,844,865
2800 Support Services - Central	15,000
2900 Other Support Services	31,105
<b>Total Support Services</b>	<b>\$8,950,212</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	776,499
<b>Total Operation of Non-Instructional Services</b>	<b>\$776,499</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	182,435
5200 Interfund Transfers - Out	2,379,689
5900 Budgetary Reserve	1,028,873
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,590,997</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,605,308</b>



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,877,564
200 Personnel Services - Employee Benefits	3,791,069
300 Purchased Professional and Technical Services	209,012
400 Purchased Property Services	35,341
500 Other Purchased Services	55,500
600 Supplies	434,846
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,403,332</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	976,344
200 Personnel Services - Employee Benefits	770,777
300 Purchased Professional and Technical Services	183,000
500 Other Purchased Services	204,971
600 Supplies	49,500
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,186,092</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	316,038
<b>Total Vocational Education</b>	<b>\$316,038</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	116,384
200 Personnel Services - Employee Benefits	91,649
500 Other Purchased Services	174,105
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$382,138</b>
<b>Total Instruction</b>	<b>\$12,287,600</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	454,803
200 Personnel Services - Employee Benefits	369,875
300 Purchased Professional and Technical Services	5,150
500 Other Purchased Services	220
600 Supplies	1,400
<b>Total Support Services - Students</b>	<b>\$831,448</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	431,937
200 Personnel Services - Employee Benefits	358,721
300 Purchased Professional and Technical Services	40,658
400 Purchased Property Services	35,000
500 Other Purchased Services	25,370
600 Supplies	121,097
700 Property	300,000
800 Other Objects	660

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$1,313,443</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,032,888
200 Personnel Services - Employee Benefits	727,327
300 Purchased Professional and Technical Services	114,101
500 Other Purchased Services	72,350
600 Supplies	64,573
800 Other Objects	7,388
<b>Total Support Services - Administration</b>	<b>\$2,018,627</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	160,329
200 Personnel Services - Employee Benefits	124,669
300 Purchased Professional and Technical Services	1,000
600 Supplies	4,300
<b>Total Support Services - Pupil Health</b>	<b>\$290,298</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	234,693
200 Personnel Services - Employee Benefits	176,436
300 Purchased Professional and Technical Services	3,580
400 Purchased Property Services	12,263
500 Other Purchased Services	17,861
600 Supplies	53,400
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$499,233</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	694,185
200 Personnel Services - Employee Benefits	483,458
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	442,916
500 Other Purchased Services	63,560
600 Supplies	359,774
700 Property	18,000
800 Other Objects	2,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,106,193</b>
<b>2700 Student Transportation Services</b>	
400 Purchased Property Services	5,476
500 Other Purchased Services	1,785,889
600 Supplies	51,500
800 Other Objects	2,000
<b>Total Student Transportation Services</b>	<b>\$1,844,865</b>
<b>2800 Support Services - Central</b>	
200 Personnel Services - Employee Benefits	15,000
<b>Total Support Services - Central</b>	<b>\$15,000</b>
<b>2900 Other Support Services</b>	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	31,105
<b>Total Other Support Services</b>	<b>\$31,105</b>
<b>Total Support Services</b>	<b>\$8,950,212</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	339,261
200 Personnel Services - Employee Benefits	156,492
300 Purchased Professional and Technical Services	72,941
400 Purchased Property Services	10,200
500 Other Purchased Services	83,880
600 Supplies	89,875
700 Property	7,200
800 Other Objects	16,650
<b>Total Student Activities</b>	<b>\$776,499</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$776,499</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	62,435
900 Other Uses of Funds	120,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$182,435</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,379,689
<b>Total Interfund Transfers - Out</b>	<b>\$2,379,689</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,028,873
<b>Total Budgetary Reserve</b>	<b>\$1,028,873</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,590,997</b>
<b>TOTAL EXPENDITURES</b>	<b>\$25,605,308</b>





**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	3,355,000	3,355,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	72,000	72,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,427,000</b>	<b>\$3,427,000</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$3,427,000** **\$3,427,000**

PROPOSED

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
<b>General Fund</b>		
0510 Bonds Payable	23,916,328	23,520,659
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,030,000	1,030,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$24,946,328</b>	<b>\$24,550,659</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

06/30/2019 Estimate

06/30/2020 Projection

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable



**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$24,946,328</b>	<b>\$24,550,659</b>

PROPOSED

**Short-Term Payables**

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>		
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<b>TOTAL INDEBTEDNESS</b>	<b>\$24,946,328</b>	<b>\$24,550,659</b>
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PROPOSED



Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,306,743
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,997,357
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,304,100</b>
<b>5900 Budgetary Reserve</b>	<b>1,028,873</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,432,973</b>

PROPOSED